

State of Maine - Individual Income Tax
2004 Rates
2004 Cost-of-living adjustment is 1.0401

Note: The 2004 tax rate schedule dollar bracket amounts are adjusted by multiplying the cost-of-living adjustment, 1.0401, by the dollar amounts of the tax rate tables specified in 36 M.R.S.A. § 5111 subsections 1-B, 2-B and 3-B (see 36 M.R.S.A. § 5403). The personal exemption amount is not subject to the inflation adjustment for tax year 2004.

Do not use these tax rate schedules to determine income tax withholding from wages.

Tax Rate Schedule #1

For Single Individuals and Married Persons Filing Separate Returns

If the taxable income is:

The tax is:

Less than \$4,350	2.0% of the taxable income
\$ 4,350 but less than \$ 8,650	\$ 87 plus 4.5% of excess over \$ 4,350
\$ 8,650 but less than \$17,350	\$ 281 plus 7.0% of excess over \$ 8,650
\$17,350 or more	\$ 890 plus 8.5% of excess over \$17,350

Tax Rate Schedule #2

For Unmarried or Legally Separated Individuals who Qualify as Heads-of-Households

If the taxable income is:

The tax is:

Less than \$6,550	2.0% of the taxable income
\$ 6,550 but less than \$13,000	\$ 131 plus 4.5% of excess over \$ 6,550
\$13,000 but less than \$26,050	\$ 421 plus 7.0% of excess over \$13,000
\$26,050 or more	\$1,335 plus 8.5% of excess over \$26,050

Tax Rate Schedule #3

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:

The tax is:

Less than \$8,700	2.0% of the taxable income
\$ 8,700 but less than \$17,350	\$ 174 plus 4.5% of excess over \$ 8,700
\$17,350 but less than \$34,700	\$ 563 plus 7.0% of excess over \$17,350
\$34,700 or more	\$1,778 plus 8.5% of excess over \$34,700

Personal Exemption: \$2,850

Standard Deduction: Single - \$4,850

Married Filing Jointly - \$8,150

Head-of-Household - \$7,150

Married Filing Separate - \$4,075

Additional Amount for Age or Blindness:

\$950 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$1,900 if one spouse is 65 or over and blind, \$1,900* if both spouses are 65 or over, \$3,800* if both spouses are 65 or over and blind, etc.

*If married filing separately, these amounts apply only if you can claim an exemption for your spouse.

\$1,200 if unmarried (single or head-of-household). The additional amount is \$2,400 if the individual is both 65 or over and blind.

Note: If taxpayer can be claimed as a dependent on another person's return, the standard deduction is the greater of \$800 or earned income plus \$250 (up to the standard deduction amount).